

**City Treasurer**



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# City Treasurer



## Office Description

The Office of the City Treasurer is responsible for the receipt and custody of all City revenue, banking, tax administration, parking administration, parking meter operations, collection of delinquent accounts, and accounting for these funds. The City Treasurer is also responsible for the investment of all operating and capital improvement funds, including the reinvestment of debt proceeds of the City and its affiliated agencies, which total \$2.0 billion as of December 30, 2014. In addition, the City Treasurer serves as a member of the City of San Diego Funds Commission and is a Trustee for the SPSP/401(k) Plans.

### Investments

In compliance with the City Treasurer's Investment Policy, the Investments Division manages the City's operating, capital improvement, and project financing funds to safely preserve principal, provide adequate liquidity, and earn a return comparable to performance benchmarks. The Investments Division manages the reinvestment of additional bond proceeds for the City, City agencies, and joint power authorities. The Division also provides citywide cash management services, including maintenance of banking relationships, review of new banking legislation, and implementation of new payment and collection systems to include electronic banking services, e-commerce systems, and third-party payment processing services.

### Revenue Collections

The Revenue Collections Division administers the Delinquent Accounts and Parking programs. The Delinquent Accounts Program is responsible for the administration and collection of delinquent accounts referred to the City Treasurer by other City departments and agencies. The Program also represents the City in small claims court actions on delinquent accounts. The Parking Administration Program handles parking citation payments and appeals, customer service functions, and issues oversized vehicle and residential parking permits. The Parking Meter Operations Program collects parking meter coin, as well as installs, maintains, and enforces the City's parking meters.

### Treasury Operations

The Treasury Operations Division encompasses four major programs. The Accounting Program is responsible for administration of the Transient Occupancy Tax (TOT) and Tourism Marketing District (TMD) assessment and management of the City's deposit and bank reconciliation processes. The Program also provides citywide cash

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handling training and records investment activity for the City of San Diego Funds Commission. The Business Tax and Rental Unit Business Tax Program collects tax assessments, Business Improvement District fees, enforces compliance, and maintains the regulatory clearance review data for businesses operating within the City of San Diego. The Accounts Receivable (AR) Program manages the AR module, including interfaces, processes invoice payments and returns, manages exception items on customer accounts, and maintains AR master data. The Revenue Audit Program conducts audits of TOT and TMD assessment operators, City lessees and franchisees, and administers appeal hearings.

## Treasury Systems

The Treasury Systems Division administers and supports 34 business applications that manage approximately 818,000 customer accounts. This effort includes integration of these systems with other City applications for collection and reporting of revenue and ensuring that confidential customer data is safeguarded. The Treasury Systems Division oversees all Information Technology (IT) contracts, provides project management support for IT initiatives and special projects, develops and generates reports in support of Treasury and Debt Management business areas, oversees end user administration and support for approximately 800 system users, develops interim and long-term goals and objectives for Department IT initiatives that support business functions, and maintains the City's Investor Information and Office of the City Treasurer websites.

The Office's mission is:

*To receive, safeguard, and efficiently manage public funds while providing the highest level of customer service*

## Goals and Objectives

The following are the strategic goals and objectives for the Office:

### ***Goal 1: Safeguard all City monies through the use of strong internal controls***

The Office will focus on the following objectives:

- Continue to ensure safe and secure working facilities
- Maintain a secure data environment that safeguards information collected
- Effectively manage banking services to safeguard City assets
- Properly account for all City revenue
- Effectively manage City investments

### ***Goal 2: Engage in continuous improvement to effectively manage resources***

The Office will focus on the following objectives:

- Evaluate business processes to identify areas for improvement
- Utilize technology to continue enhancing the services provided

### ***Goal 3: Stay current and in compliance with laws and regulations that pertain to treasury services***

The Office will focus on the following objectives:

- Ensure compliance with legal and regulatory requirements
- Provide training, educational, and networking opportunities to ensure that employees are aware of changes to applicable laws and regulations
- Maintain compliance with internal and external audit reviews
- Effectively perform revenue auditing in order to maintain compliance
- Effectively administer all City taxes to ensure tax compliance

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**Goal 4: Provide world-class customer service to both internal and external customers**

The Office will focus on the following objectives:

- Assist the public in understanding the services that the Office provides
- Effectively provide accurate and timely information to customers and stakeholders

**Goal 5: Foster and promote a supportive, collaborative, and integrated work environment through a trained and skilled workforce**

The Office will focus on the following objectives:

- Provide necessary equipment, training, and resources to support employees
- Create an environment where employees are celebrated and recognized for outstanding performance

**Goal 6: Promote the highest ethical standards and behavior among employees**

The Office will focus on the following objectives:

- Offer training to management and staff on ethical standards
- Conduct management review of standards and ethical practices with staff on a regular basis

**Goal 7: Prudently invest and manage the City's cash investment portfolio pursuant to the State of California Government Code**

The Office will focus on the following objectives:

- Fully comply with the City Treasurer's Investment Policy and all applicable California Government Code regulations
- Preserve principal, ensure liquidity, and achieve a reasonable yield for the City's Pooled Investment Fund
- Annually update the City Treasurer's Investment Policy to reflect new legislative changes and prudent investment practices

## Key Performance Indicators

Performance Indicator	Target FY2014	Actual FY2014	Estimated FY2015	Target FY2016
1. Percentage of bank reconciliations completed within 45 days of month-end	100%	100%	100%	100%
2. Percentage of satisfied customers from Treasury lobby surveys	94%	95%	95%	94%
3. Number of basis points the Core and Liquidity Investment Portfolios out-performed their benchmarks on a rolling 3-year basis (Core Portfolio benchmark: Bank of America Merrill Lynch 1–3 year Treasury Index; Liquidity Portfolio benchmark: Bank of America Merrill Lynch 3–6 month Treasury Bill Index)	Outperform Benchmarks	Core: 1.9 bps Liquidity: 26.2 bps	Core: 1.9 bps Liquidity: 24.0 bps	Outperform Benchmarks
4. Transient Occupancy Tax, lease, and franchise audits completed within budgeted hours	98%	96%	96%	96%
5. Percent of professional workforce attending trainings, conferences, and continuing education programs	90%	93%	93%	93%
6. Percentage of delinquent account referrals collected	80%	95%	95%	90%

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## Service Efforts and Accomplishments

### Investments

In Fiscal Year 2015, the Investments Division estimates it will invest an average of \$2.01 billion in operating and capital improvement funds, reinvest an average of \$22.5 million in construction fund debt proceeds, and realize approximately \$9.03 million in interest earnings on the City Treasurer's Pooled Investment Fund that will yield approximately 0.49 percent. The Investments Division continues to work with the Debt Management Department to provide timely investment services for the City's ongoing maintenance of existing bond issue reserve funds.

The Investments Division continues to partner with a variety of City departments to bring more of their services online and to offer more payment options for City customers.

### Revenue Collections

The Delinquent Accounts Program maintains a net collection rate of 83 percent on delinquent receivables which far exceeds industry standard. In Fiscal Year 2014, the Program collected \$45.0 million in past due receivables, assisted 6,001 lobby customers, and responded to 122,120 telephone calls.

The Parking Meter Operations Program operates 5,700 on-street metered parking spaces. In Fiscal Year 2014, the Program collected 373,566 pounds of coin and \$8.7 million in parking meter revenue. In Fiscal Year 2014, the Program began a one-year pilot of the Parking Meter Utilization Plan in the Downtown area called the Hospitality Zone. Within the Hospitality Zone, enforcement hours have been adjusted with the goal of increased utilization, changing the hours from 8:00 a.m.-6:00 p.m. to 10:00 a.m.-8:00 p.m. In Fiscal Year 2015, the Parking Meter Operations Program is upgrading all single-space parking meters. The new technology meters will bring greater payment options to customers and provide efficiencies in coin collection and maintenance. The Program also plans to pilot other parking technologies such as mobile phone payments and vehicle detection sensors.

The Parking Administration Program processes parking citations for over 20 City and non-City enforcement agencies. In Fiscal Year 2014, the Program processed 496,978 parking citations totaling \$28.9 million. The Program also reviewed and processed 35,306 parking citation appeals and assisted 63,726 parking customers on the telephone. In Fiscal Year 2014, City Council approved a citywide ordinance prohibiting the parking of any oversized, non-motorized or recreational vehicle between 2:00 a.m. and 6:00 a.m. Parking Administration is responsible for managing the Temporary Overnight Recreational Vehicle online registration and permit payment process, allowing customers to purchase up to 72 permits annually. The permit process is available online.

### Treasury Operations

In Fiscal Year 2014, the Accounting Program implemented enhancements to the TOT system and online payment applications. The Program processed approximately \$200.0 million in TOT/TMD payments and posted over 20,000 deposit documents totaling approximately \$1.0 billion.

In Fiscal Year 2014, the AR Program created over 8,600 customer accounts, processed approximately \$362.0 million in payments and 3,300 returned items. In addition, the AR Program oversaw the processing of approximately \$1.1 billion in federal payments.

In Fiscal Year 2014, the Revenue Audit Program completed 136 revenue audits of TOT and TMD assessment operators, lessees, business taxes, and franchisees resulting in deficiencies of \$1.0 million. In Fiscal Year 2015, the Program expects to complete 136 audits resulting in estimated deficiencies of \$1.4 million.

In Fiscal Year 2016, the Business Tax Program expects to process 13,000 Business Tax applications and 176,000 Business Tax renewals totaling \$14.8 million, while assisting 66,000 customers over the telephone and 8,500 customers in the Treasury lobby.

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The Office of the City Treasurer will implement the first phase of the Business Taxation and Regulatory Consolidation Project in Fiscal Year 2016. This project will allow for a one-stop-shop for Police-regulated business owners to conduct their permitting and taxation needs within the Office of the City Treasurer lobby. These initiatives will improve the overall service delivery for any regulated businesses operating in the City of San Diego.

## **Treasury Systems**

The Treasury Systems Division led the effort to enhance the Treasurer Tax Collection System (TTCS) to include the Police Permitting Regulatory process. Multiple efficiencies will be realized by this project including online self-service options for Police Permitting customers, automated renewals, and a consolidated billing statement.

In Fiscal Year 2015, the Treasury Systems Division partnered with the Parking Administration Program to release a Request for Proposal for a comprehensive Parking and Permitting System. Implementation of the selected system is planned for Fiscal Year 2016.

In Fiscal Year 2015, the Division partnered with the Revenue Audit Program to research and select a new audit scheduling and tracking system. Implementation of this system will include tools to automate the creation and monitoring of the annual Audit Plan.

Also in Fiscal Year 2015, the Division implemented several major enhancements which included automation of general ledger posting for daily investment transactions, automated generation of the Transient Occupancy Tax (TOT) Certificate, implementation of electronic billing for Business Tax customers and the "DMV Referral Fee Project". All of these enhancements resulted in process efficiencies for staff and/or additional customer self-service options.



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## Department Summary

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
FTE Positions (Budgeted)	119.63	121.73	124.73	3.00
Personnel Expenditures	\$ 10,782,633	\$ 11,294,833	\$ 11,714,614	\$ 419,781
Non-Personnel Expenditures	8,661,870	13,272,398	14,737,837	1,465,439
<b>Total Department Expenditures</b>	<b>\$ 19,444,503</b>	<b>\$ 24,567,231</b>	<b>\$ 26,452,451</b>	<b>\$ 1,885,220</b>
<b>Total Department Revenue</b>	<b>\$ 28,271,743</b>	<b>\$ 27,407,686</b>	<b>\$ 29,482,453</b>	<b>\$ 2,074,767</b>

## General Fund

### Department Expenditures

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
Administration	\$ 2,879,179	\$ 3,060,780	\$ 3,669,683	\$ 608,903
Revenue Collections	11,430,746	6,159,891	6,249,887	89,996
Treasury Operations	5,134,578	6,235,025	6,334,311	99,286
<b>Total</b>	<b>\$ 19,444,503</b>	<b>\$ 15,455,696</b>	<b>\$ 16,253,881</b>	<b>\$ 798,185</b>

### Department Personnel

	FY2014 Budget	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
Administration	14.63	13.68	14.00	0.32
Revenue Collections	63.00	50.00	50.00	0.00
Treasury Operations	42.00	43.05	45.73	2.68
<b>Total</b>	<b>119.63</b>	<b>106.73</b>	<b>109.73</b>	<b>3.00</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Salary and Benefit Adjustments</b> Adjustments to reflect the annualization of the Fiscal Year 2015 negotiated salary compensation schedule, changes to savings resulting from positions to be vacant for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiation adjustments.	0.00	\$ 298,468	\$ -
<b>Non-Discretionary Adjustment</b> Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	260,418	-
<b>Transient Occupancy Tax/Tourism Marketing District Audit</b> Addition of 1.00 Accountant 2, 1.00 Administrative Aide 2, non-personnel expenditures, and associated revenue to conduct TOT/TMD compliance audits and research.	2.00	160,893	160,893
<b>Payment Card Industry Compliance Program</b> Addition of 1.00 Senior Management Analyst and associated non-personnel expenditures to support the Payment Card Industry Compliance Program.	1.00	94,054	-

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## Significant Budget Adjustments (Cont'd)

	FTE	Expenditures	Revenue
<b>Equipment/Support for Information Technology</b> Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00	83,801	-
<b>Janitorial Services</b> Addition of non-personnel expenditures for janitorial services associated with the Parking Administration move to Plaza Hall.	0.00	4,500	-
<b>Training Expenditures</b> Addition of training expenditures to meet training requirements for staff and management.	0.00	2,500	-
<b>Addition of Membership Expenditures</b> Addition of non-personnel expenditures for membership fees.	0.00	2,000	-
<b>Non-Standard Hour Personnel Funding</b> Adjustment to expenditures according to a zero-based annual review of non-standard hour personnel funding requirements.	0.00	701	-
<b>Departmental Efficiencies</b> Reduction of non-personnel expenditures as a result of department efficiencies.	0.00	(34,150)	-
<b>One-Time Reductions and Annualizations</b> Adjustment to reflect the removal of one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2015.	0.00	(35,000)	-
<b>Banking Contract</b> Reduction of non-personnel expenditures as a result of savings from a new banking contract.	0.00	(40,000)	-
<b>Revised Revenue</b> Adjustment to reflect Fiscal Year 2016 revenue projections.	0.00	-	775,800
<b>Enterprise Asset Management Revenue</b> Addition of anticipated reimbursable revenue associated with the implementation of the new SAP Enterprise Asset Management (EAM) System.	0.00	-	51,039
<b>Total</b>	<b>3.00</b>	<b>\$ 798,185</b>	<b>\$ 987,732</b>

## Expenditures by Category

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015-2016 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ 6,017,896	\$ 5,789,869	\$ 6,140,110	\$ 350,241
Fringe Benefits	4,764,737	4,039,589	4,228,464	188,875
<b>PERSONNEL SUBTOTAL</b>	<b>10,782,633</b>	<b>9,829,458</b>	<b>10,368,574</b>	<b>539,116</b>
<b>NON-PERSONNEL</b>				
Supplies	\$ 342,215	\$ 378,448	\$ 361,583	\$ (16,865)
Contracts	1,472,592	1,539,415	1,471,315	(68,100)
Information Technology	2,367,590	3,162,639	3,246,572	83,933
Energy and Utilities	21,060	19,839	20,010	171
Other	8,705	10,006	10,006	-

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## Expenditures by Category (Cont'd)

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015-2016 Change
Transfers Out	4,449,709	509,641	<b>769,571</b>	259,930
Capital Expenditures	-	6,250	<b>6,250</b>	-
<b>NON-PERSONNEL SUBTOTAL</b>	<b>8,661,870</b>	<b>5,626,238</b>	<b>5,885,307</b>	<b>259,069</b>
<b>Total</b>	<b>\$ 19,444,503</b>	<b>\$ 15,455,696</b>	<b>\$ 16,253,881</b>	<b>\$ 798,185</b>

## Revenues by Category

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015-2016 Change
Charges for Services	\$ 867,196	\$ 849,402	<b>\$ 1,061,334</b>	\$ 211,932
Fines Forfeitures and Penalties	3,030,401	2,521,000	<b>3,196,800</b>	675,800
Licenses and Permits	24,370,977	14,925,749	<b>15,025,749</b>	100,000
Other Revenue	3,170	-	-	-
<b>Total</b>	<b>\$ 28,271,743</b>	<b>\$ 18,296,151</b>	<b>\$ 19,283,883</b>	<b>\$ 987,732</b>

## Personnel Expenditures

Job Number	Job Title / Wages	FY2014 Budget	FY2015 Budget	FY2016 Proposed	Salary Range	Total
<b>FTE, Salaries, and Wages</b>						
20000011	Account Clerk	5.00	4.00	<b>4.00</b>	\$31,491 - \$37,918	\$ 145,584
20000866	Accountant 2	4.00	4.00	<b>5.00</b>	54,059 - 65,333	289,085
20000007	Accountant 3	4.00	4.00	<b>4.00</b>	59,363 - 71,760	267,054
20000102	Accountant 4	1.00	1.00	<b>1.00</b>	66,768 - 88,982	66,768
20000024	Administrative Aide 2	5.00	7.00	<b>9.00</b>	42,578 - 51,334	429,714
90000024	Administrative Aide 2 - Hourly	0.00	0.70	<b>0.70</b>	42,578 - 51,334	33,921
20001208	Assistant Investment Officer	2.00	2.00	<b>2.00</b>	23,005 - 137,904	205,000
20000119	Associate Management Analyst	2.00	2.00	<b>2.00</b>	54,059 - 65,333	113,610
20000266	Cashier	2.00	2.00	<b>0.00</b>	31,491 - 37,918	-
20000539	Clerical Assistant 2	7.00	7.00	<b>7.00</b>	29,931 - 36,067	250,585
20000267	Collections Investigator 1	16.00	16.00	<b>16.00</b>	40,186 - 48,526	736,221
20000268	Collections Investigator 1	1.00	1.00	<b>1.00</b>	40,186 - 48,526	47,798
20000269	Collections Investigator 2	4.00	4.00	<b>4.00</b>	45,198 - 54,558	215,191
20000270	Collections Investigator 3	5.00	5.00	<b>5.00</b>	49,712 - 60,070	297,347
20000287	Collections Manager	0.00	1.00	<b>1.00</b>	66,768 - 80,891	66,768
20001168	Deputy Director	2.00	1.75	<b>1.75</b>	46,966 - 172,744	249,997
20000924	Executive Secretary	1.00	1.00	<b>1.00</b>	43,555 - 52,666	51,876
20001172	Financial Operations Manager	2.00	2.00	<b>2.00</b>	25,376 - 148,200	268,000
20000293	Information Systems Analyst 3	1.00	1.00	<b>1.00</b>	59,363 - 71,760	68,286
20000998	Information Systems Analyst 4	1.00	1.00	<b>1.00</b>	66,768 - 80,891	77,147
20000377	Information Systems Technician	1.00	1.00	<b>1.00</b>	42,578 - 51,334	51,334
20001194	Investment Officer	1.00	1.00	<b>1.00</b>	34,694 - 207,210	140,001
90001073	Management Intern - Hourly	0.63	0.68	<b>0.68</b>	24,274 - 29,203	19,858
20000678	Parking Meter Supervisor	2.00	0.00	<b>0.00</b>	47,341 - 56,597	-
20000674	Parking Meter Technician	11.00	0.00	<b>0.00</b>	41,330 - 49,400	-
20000680	Payroll Specialist 2	1.00	1.00	<b>1.00</b>	34,611 - 41,787	34,611
20001182	Principal Accountant	3.00	3.00	<b>3.00</b>	19,323 - 151,840	306,001

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## Personnel Expenditures (Cont'd)

Job Number	Job Title / Wages	FY2014 Budget	FY2015 Budget	FY2016 Proposed	Salary Range	Total
20000741	Principal Clerk	1.00	1.00	<b>1.00</b>	43,555 - 52,666	52,666
20001222	Program Manager	4.00	3.50	<b>3.50</b>	46,966 - 172,744	365,010
20000783	Public Information Clerk	18.00	17.75	<b>19.75</b>	31,491 - 37,918	701,750
90000783	Public Information Clerk - Hourly	0.00	0.35	<b>0.35</b>	31,491 - 37,918	13,271
20000869	Senior Account Clerk	3.00	3.00	<b>3.00</b>	36,067 - 43,514	125,843
20000927	Senior Clerk/Typist	4.00	4.00	<b>3.00</b>	36,067 - 43,514	129,019
20000015	Senior Management Analyst	2.00	1.00	<b>2.00</b>	59,363 - 71,760	134,581
20000827	Senior Parking Meter Technician	1.00	0.00	<b>0.00</b>	43,472 - 51,792	-
20000970	Supervising Management Analyst	1.00	1.00	<b>1.00</b>	66,768 - 80,891	80,891
20001148	Treasurer	1.00	1.00	<b>1.00</b>	31,741 - 173,971	165,000
	Bilingual - Regular					30,576
	Budgeted Vacancy Savings					(173,722)
	Overtime Budgeted					77,461
	Termination Pay Annual Leave					6,007
<b>FTE, Salaries, and Wages Subtotal</b>		<b>119.63</b>	<b>106.73</b>	<b>109.73</b>		<b>\$ 6,140,110</b>
		FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015-2016 Change	
<b>Fringe Benefits</b>						
	Employee Offset Savings	\$ 71,336	\$ 72,874	\$ 66,671	\$ (6,203)	
	Flexible Benefits	792,750	779,412	952,390	172,978	
	Insurance	298	-	-	-	
	Long-Term Disability	48,940	19,548	19,827	279	
	Medicare	84,485	78,108	83,723	5,615	
	Other Post-Employment Benefits	701,256	606,588	628,423	21,835	
	Retiree Medical Trust	2,618	2,698	3,990	1,292	
	Retirement 401 Plan	5,135	5,467	4,742	(725)	
	Retirement ADC	2,377,007	1,926,560	1,882,655	(43,905)	
	Retirement DROP	18,621	16,807	22,462	5,655	
	Retirement Offset Contribution	181	-	-	-	
	Risk Management Administration	104,179	94,688	112,246	17,558	
	Supplemental Pension Savings Plan	312,566	301,343	347,033	45,690	
	Unemployment Insurance	16,784	11,207	11,328	121	
	Workers' Compensation	228,580	124,289	92,974	(31,315)	
<b>Fringe Benefits Subtotal</b>		<b>\$ 4,764,737</b>	<b>\$ 4,039,589</b>	<b>\$ 4,228,464</b>	<b>\$ 188,875</b>	
<b>Total Personnel Expenditures</b>				<b>\$ 10,368,574</b>		

## Parking Meter Operations Fund

### Department Expenditures

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015-2016 Change
Revenue Collections	\$ -	\$ 9,111,535	\$ 10,198,570	\$ 1,087,035
<b>Total</b>	<b>\$ -</b>	<b>\$ 9,111,535</b>	<b>\$ 10,198,570</b>	<b>\$ 1,087,035</b>

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## Department Personnel

	FY2014 Budget	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
Revenue Collections	0.00	15.00	15.00	0.00
<b>Total</b>	<b>0.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00</b>

## Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Addition of Expenditures for Smart Parking Meters</b> Addition of increased operational and maintenance expenditures for the newly installed smart parking meters.	0.00	\$ 1,362,740	\$ 1,362,740
<b>Addition of Security Services</b> Addition of contract expenditures for security services.	0.00	4,000	-
<b>Equipment/Support for Information Technology</b> Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00	1,785	-
<b>Salary and Benefit Adjustments</b> Adjustments to reflect the annualization of the Fiscal Year 2015 negotiated salary compensation schedule, changes to savings resulting from positions to be vacant for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiation adjustments.	0.00	(119,335)	-
<b>Non-Discretionary Adjustment</b> Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	(162,155)	-
<b>Revised Revenue</b> Adjustment to reflect Fiscal Year 2016 revenue projections.	0.00	-	(275,705)
<b>Total</b>	<b>0.00</b>	<b>\$ 1,087,035</b>	<b>\$ 1,087,035</b>

## Expenditures by Category

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ -	\$ 799,245	\$ 764,626	\$ (34,619)
Fringe Benefits	-	666,130	581,414	(84,716)
<b>PERSONNEL SUBTOTAL</b>	<b>-</b>	<b>1,465,375</b>	<b>1,346,040</b>	<b>(119,335)</b>
<b>NON-PERSONNEL</b>				
Supplies	\$ -	\$ 123,504	\$ 123,541	\$ 37
Contracts	-	1,321,394	2,488,900	1,167,506
Information Technology	-	14,856	16,641	1,785
Energy and Utilities	-	16,613	16,128	(485)
Transfers Out	-	6,169,293	6,206,820	37,527
Capital Expenditures	-	500	500	-
<b>NON-PERSONNEL SUBTOTAL</b>	<b>-</b>	<b>7,646,160</b>	<b>8,852,530</b>	<b>1,206,370</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ 9,111,535</b>	<b>\$ 10,198,570</b>	<b>\$ 1,087,035</b>

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## Revenues by Category

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
Fines Forfeitures and Penalties	\$ -	\$ 115,800	\$ -	\$ (115,800)
Licenses and Permits	-	8,995,735	10,198,570	1,202,835
<b>Total</b>	<b>\$ -</b>	<b>\$ 9,111,535</b>	<b>\$ 10,198,570</b>	<b>\$ 1,087,035</b>

## Personnel Expenditures

Job Number	Job Title / Wages	FY2014 Budget	FY2015 Budget	FY2016 Proposed	Salary Range	Total
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### FTE, Salaries, and Wages

20001168	Deputy Director	0.00	0.25	0.25	\$46,966 - \$172,744	\$ 35,003
20000678	Parking Meter Supervisor	0.00	2.00	2.00	47,341 - 56,597	109,756
20000674	Parking Meter Technician	0.00	11.00	11.00	41,330 - 49,400	499,012
20001222	Program Manager	0.00	0.50	0.50	46,966 - 172,744	49,000
20000783	Public Information Clerk	0.00	0.25	0.25	31,491 - 37,918	7,873
20000827	Senior Parking Meter Technician	0.00	1.00	1.00	43,472 - 51,792	51,792
	Bilingual - Regular					2,912
	Budgeted Vacancy Savings					(41,330)
	Overtime Budgeted					50,608

<b>FTE, Salaries, and Wages Subtotal</b>	<b>0.00</b>	<b>15.00</b>	<b>15.00</b>	<b>\$</b>	<b>764,626</b>
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	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
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### Fringe Benefits

Employee Offset Savings	\$ -	\$ 3,522	\$ 3,621	\$ 99
Flexible Benefits	-	112,818	117,069	4,251
Long-Term Disability	-	2,567	2,337	(230)
Medicare	-	10,855	10,352	(503)
Other Post-Employment Benefits	-	91,002	83,792	(7,210)
Retiree Medical Trust	-	90	425	335
Retirement ADC	-	335,512	271,780	(63,732)
Risk Management Administration	-	14,217	14,965	748
Supplemental Pension Savings Plan	-	37,705	44,915	7,210
Unemployment Insurance	-	1,460	1,336	(124)
Workers' Compensation	-	56,382	30,822	(25,560)

<b>Fringe Benefits Subtotal</b>	<b>\$ -</b>	<b>\$ 666,130</b>	<b>\$ 581,414</b>	<b>\$ (84,716)</b>
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<b>Total Personnel Expenditures</b>			<b>\$ 1,346,040</b>	
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# City Treasurer

## Revenue and Expense Statement (Non-General Fund)

Parking Meter Operations Fund	FY2014 Actual	FY2015* Budget	FY2016 Proposed
<b>BEGINNING BALANCE AND RESERVES</b>			
Balance from Prior Year	\$ -	\$ -	\$ -
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>			
Fines Forfeitures and Penalties	\$ -	\$ 115,800	\$ -
<i>Parking Citations</i>	-	115,800	-
Licenses and Permits	-	8,995,735	10,198,570
<i>Parking Meter Collections</i>	-	8,395,735	9,598,570
<i>Parking Meter Alternative Program</i>	-	600,000	600,000
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 9,111,535</b>	<b>\$ 10,198,570</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ -</b>	<b>\$ 9,111,535</b>	<b>\$ 10,198,570</b>
<b>OPERATING EXPENSE</b>			
Personnel Expenses	\$ -	\$ 799,245	\$ 764,626
Fringe Benefits	-	666,130	581,414
Supplies	-	123,504	123,541
Contracts	-	1,321,394	2,488,900
<i>Parking Meter Operations</i>	-	1,091,394	2,258,900
<i>Community Parking Districts Administration</i>	-	230,000	230,000
Information Technology	-	14,856	16,641
Energy and Utilities	-	16,613	16,128
Transfers Out	-	6,169,293	6,206,820
<i>Parking Meter Operations</i>	-	17,139	54,666
<i>Parking Meter Transfers</i>	-	6,152,154	6,152,154
Capital Expenditures	-	500	500
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ 9,111,535</b>	<b>\$ 10,198,570</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ 9,111,535</b>	<b>\$ 10,198,570</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ -</b>	<b>\$ 9,111,535</b>	<b>\$ 10,198,570</b>

\* At the time of publication, audited financial statements for Fiscal Year 2015 were not available. Therefore, the Fiscal Year 2015 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2015 Adopted Budget, while the beginning FY 2015 balance amount reflects the audited Fiscal Year 2014 ending balance.



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